# Department of Employe Trust Funds WISCONSIN RETIREMENT SYSTEM ADMINISTRATION MANUAL

#### CHAPTER 21 — QUALIFIED DOMESTIC RELATIONS ORDER (QDRO)

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#### 2100 General Information

The law allows for the division of WRS participant rights and benefits under the WRS as required by a divorce action (Qualified Domestic Relations Order).

A Qualified Domestic Relations Order (QDRO) awards an alternate payee (former spouse) a percentage of a participant's WRS account (service and contributions), up to 50% of the balances on the divorce decree date. The portion of the account awarded to the alternate payee in the QDRO is deducted from the participant's account and transferred into a separate account established for the alternate payee. Once the account is divided, both the participant and the alternate payee receive a statement showing the new balances in both accounts.

Your employes may contact Member Services at (608) 266-3285 (Madison) or (414) 227-4294 (Milwaukee) with questions on QDRO awards. The Department's forms are simple to complete and contain all of the language required by statute for dividing a WRS account.

#### 2101 Employer Reporting

If a participant is actively employed in a covered WRS position, ETF will send a *Report for QDRO of Current Year Earnings/Contributions* (ET-2561) to you for certification of any unreported hours, earnings and contributions through the day before the decree date. You will complete the form, retain the employer copy and submit the original and alternate payee copies to ETF.

Ordinarily we request hours, earnings and contributions for current year, however, according to 1998 Wis. Act 125, you may be asked to provide earnings for QDROs going back to 1982.

## 2102 Report for QDRO of Current Year Earnings/Contributions (ET-2561)

Department of Employe Trust Funds Wisconsin Retirement System P.O. Box 7931 Madison, Wisconsin 53707-7931

### REPORT FOR QUALIFIED DOMESTIC RELATIONS ORDER (QDRO) YEAR EARNINGS/CONTRIBUTIONS

Wis. Stat. § 40.06 (7) and 40.08 (1m)

Employe Name: (Last, First, MI)		Alternate Payee Name: (Last, First, MI)	
Employe Social Security Number		Alternate Payee Social Security Number	
Employment Category		Decree Date (MM/DD/CCYY)	
Date (MM/DD/CCYY) Prep	Prepared By		Telephone Number
EMPLOYER: Complete the earnings, service and contributions paid to the employe from January 1 through the day before the decree date. Fiscal Year Hours & Earnings must be reported for teachers and educational support personnel only.			
Employer Name		Employer Number 69-036	QDRO Year
Fiscal Year Hours (1/1 – 6/30)		Fiscal Year Earnings (1/1 – 6/30)	
Calendar Year Hours		Calendar Year Earnings	
The following sections pert		WRS contributions. See expla	nation on reverse.
Employer Paid	Employe Paid	Total	
BENEFIT ADJUSTMENT CONTRIBUTIONS (BAC)%			
Employer Paid	Employe Paid	Total	
ADDITIONAL CONTRIBUTIONS%			
Employe Paid Fixed		Employe Paid Variable	
Employer Paid Fixed		Employer Paid Variable	
Tax Deferred Fixed		Tax Deferred Variable	
Date (MM/DD/CCYY) Prep	pared By:		Telephone Number:

Ply 1 - Participant File Ply 2 – Alternate Payee File Ply 3 - Employer